



STATE OF TENNESSEE
STATE BOARD OF EQUALIZATION

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July 21, 2016

MEMORANDUM

TO: Assessors of Property

FROM: Sabrina Williams, Staff Attorney
State Board of Equalization

SUBJECT: SBOE Procedure Regarding Name Change for an Exempt Entity

During recent DPA audits of county assessor offices, our office received several inquiries about whether an exempt entity is required to file a new property tax exemption application in the event of an organizational name change. If it is just a name change **only**, a new application is **not** required. In those cases, our office would ask for additional information from the organization; note the change in our database; and notify the organization in writing of the database change, with a copy of the notice going to the county assessor. The organization would be asked to provide the following information:

1. A written statement that it is a name change only and does not involve any organizational structure changes;
2. A copy of the name change documents submitted to the Secretary of State, if incorporated, or a copy of the minutes of the meeting authorizing the name change, if not incorporated;
3. Any other documents related to the name change, e.g., deed, etc.

If the situation involves more than just a name change, it is likely that a new application will be necessary. However, the organization should be instructed to contact our office to speak with an attorney. Based on the information provided, the attorney will determine whether the situation warrants the filing of a new application.

CC: Susan Gullette, Director of Property Assessments